

Office of Inspector General

Instructions for Student Financial Assistance Program
Audits Conducted Under the SFA Audit Guide and the A-133
Compliance Supplement - Part 5, III.N.8

The auditor should have the school submit a request for disbursement and adjustment information from the Direct Loan Servicing System Division for each of the Direct Loan borrowers in the auditor's sample. The auditor's sample of borrowers must be submitted on a diskette in ASCII Text Format: School Code SSN|Last Name, First Name, MI for each borrower. The School Code is the first line entry, keyed as the first six (6) positions on the file and should occur only once in the file. SSN and Name are subsequent line entries for each borrower requested. SSN must be formatted as the first nine (9) positions with leading zeros for each borrower entry.

The school should submit the request with return receipt requested to:

ACS - Government Solutions Group
Attention: MIS Group Manager
4 Choke Cherry Road
Rockville, Maryland 20850

The request should be on the school's letterhead and signed by the Financial Aid Director or the Chief Fiscal Officer. The letter should contain:

1. The name and telephone number of the school's point of contact.
2. The name and address of auditing firm and point of contact.
3. The direct loan school code [beginning with G, main campus or E, branch].
4. The academic year for the borrower loan data.
5. The date that the data is required.
6. The date of the school's fiscal year end.

The request must be postmarked not less than 30 calendar days prior to the need for the data. Requests will be processed in order of receipt.

The file format for the borrower data from the Direct Loan Servicing System that will be sent to the auditor is:

COLUMN	DATA ELEMENT	POSITION	LENGTH	FORMAT
1	Social Security Number	1	9	Numeric
2	Name	11	25	Alpha
3	Street Address	36	25	Alpha-numeric
4	City	61	16	Alpha-numeric
5	State	77	2	Alpha
6	Zip Code	79	5	Numeric
7	Date of Birth	84	8	CCYYMMDD
8	Loan Status	92	45	Alpha-numeric
9	Loan Identification Number	135	21	Alpha-numeric
10	Loan Type	156	1	Alpha
11	Disbursement Amount	157	10	+/-999999.99
12	Disbursement Date	167	8	CCYYMMDD
13	Loan Period Begin Date	175	8	CCYYMMDD
14	Loan Period End Date	183	8	CCYYMMDD
15	Refund Amount	191	10	+/-999999.99
16	Refund Date	201	8	CCYYMMDD OR [18581117 if no refund]
There is a record for each disbursement.				

All questions regarding the audit process should be addressed to:

Pamela Jefferson
 Financial Improvement and Reporting Staff
 Accounting and Financial Management Service
PAMELA_JEFFERSON@ED.GOV
 Telephone: 202-708-8715